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tion." Whatever it may have brought to the mining profession, it is a distinct contribution to the field of economics from the field of mining. The work contains little of general principles or theory; it is a compilation of historical and existing facts in the mining industry and in constitutional and statutory law as they affect the taxation of mines in the United States.

The taxation of mines presents peculiar problems chiefly because of their characteristics as wasting assets of indeterminate magnitude, and because our rigid constitutional and statutory provisions regarding taxation of property often stand in the way of adaptable methods of taxation. The author has compiled the chief legal provisions, constitutional and statutory, dealing with the general property tax and with special provisions for taxation of mines, and also the characteristic methods of the various states in applying their tax laws to their mining industries. The study is a pioneer work in its field and is valuable because it brings together in one volume a mass of material hitherto largely inaccessible to the student, because this material is gathered in the light of technical knowledge and largely from technical sources of mining literature, and because these sources themselves are made more conveniently available to the special student by means of ample references and an extensive bibliography. The author's own conclusions and opinions are not conspicuous, and the amount of new information, aside from the valuable compilation of scattered bits from sundry sources, is probably not very great.

The claim, advanced in the Preface, to having produced a historical statement and an explanation and comparison of "methods employed in assessing and taxing mining properties" is vindicated in so far as much material has been compiled for such explanation and comparison. It is evident, however, that the limitations of space imposed upon the work by the form in which it appears have necessitated the elimination of much that would have served to explain more fully and to connect more closely the elements of the study into a more consistent whole. The tax systems of the various states, it is true, do not form such a consistent whole, but a description of them would become easier reading by doing so. For this reason, and because the study intentionally presumes the knowledge of the general principles of taxation, in its present form it is likely to be more useful to the mature and special student than to become attractive reading for the more numerous students of the elements of taxation.

Property and Society. By ANDREW ALEXANDER BRUCE. Chicago: A. C. McClurg & Co., 1916. 8vo, pp. 150. \$0.50.

The main purpose of this little book is to show the sympathetic relations that exist between property and society. By specific reference to employers' liability, the trust movement, the right of inheritance, and kindred topics the author attempts to demonstrate that property rights and social welfare are bound together by the closest ties, and that property rights and the personal

liberties incident thereto are even now obedient to the dominant public opinion. He believes that whatever remains to be done to promote an even better community of interest between private and public rights can be most effectively accomplished by bringing pressure to bear upon the basic factor in the situation—the social conscience—rather than by enacting statutes or utopian legislation. In fact, viewed in the light of his conclusions with regard to the flexibility and dependency of property rights, he is justified in regarding such revolutionary changes as are proposed by socialism or anarchism as both foolish and unnecessary: foolish, because the legislatures can no more lift themselves above the average level of morality and wisdom of their age and generation than they can lift themselves by their bootstraps; and unnecessary, because no socialistic fiat is needed to prod property rights into accord with the popular will as long as these property rights are actually responsive to the desires of the majority of the people.

This book is significant, not only because it points out the error in the popular notion that property rights are fixed and immutable for all time, but also because it is written by a member of that branch of government that is so often maligned for its supposed lack of appreciation of social welfare and for its ignorance of the relativity of property rights.

Applied Motion Study. By FRANK B. GILBRETH and L. M. GILBRETH, Ph.D. Sturgis & Walton Co., 1917. Pp. xviii+220. \$1.50 net.

A number of articles previously published or presented before different scientific bodies have been collected to form this volume. The purposes of the whole are to indicate the need of motion-study in the near future as a means of conserving human energy, to describe the latest methods of conducting motion-study, and to point out the possibilities of enlarging the field in which it may be satisfactorily used. Units of measurement, technical devices, and results are discussed; and ample description is given of the peculiar devices, both mechanical and statistical, by means of which the authors' results are presented.

The authors have given much time since the opening of the European war to a study of permanently injured soldiers as a preliminary step to determining upon the tasks that may be taught them after the close of hostilities. Parts of this book suggest the direction which such activities may be expected to take and the methods by which motion-study gives promise of accommodating tasks to the ability of the men.